425.25 Administration.

The director of revenue shall make available suitable forms with instructions for claimants. Each assessor and county treasurer shall make available the forms and instructions. The claim shall be in a form as the director may prescribe. The director may also devise a tax credit or reimbursement table, with amounts rounded to the nearest even whole dollar. Reimbursements or credits in the amount of less than one dollar shall not be paid.

 $\begin{array}{l} [C71,\,73,\,\$425.1(5);\,C75,\,77,\,79,\,81,\,\$425.25] \\ 84\,\,Acts,\,ch\,\,1190,\,\$1;\,2003\,\,Acts,\,ch\,\,145,\,\$286 \\ \text{Referred to in }\$25B.7,\,331.559,\,427.9 \end{array}$